

Message Text

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PAGE 01 PORT O 00511 271315Z

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ACTION TRSE-00

INFO OCT-01 ARA-10 ISO-00 EB-07 L-03 OMB-01 ABF-01 AID-05

IGA-02 /030 W

----- 037254

P 271245Z FEB 76

FM AMEMBASSY PORT OF SPAIN

TO SECSTATE WASHDC PRIORITY 8869

UNCLAS PORT OF SPAIN 0511

E.O. 11652: NA

TAGS: EFIN, TD, US

SUBJECT: EXTENSION OF US-TRINIDAD AGREEMENT ON
TECHNICAL COOPERATION IN TAX ADMINISTRATION

REF: 74 PORT OF SPAIN A-96

1. EMBASSY IS INFORMED BY IRS TAX ADVISOR WORKING IN TRINIDAD AND TOBAGO UNDER SUBJECT AGREEMENT THAT FUNDS AUTHORIZED UNDER LATEST EXTENSION OF AGREEMENT IN 1974 (SEE REFERENCE) WILL BE EXHAUSTED IMMINENTLY, PERHAPS LEADING TO CLOSURE OF TAX ASSISTANCE OFFICE AND DEPARTURE OF IRS ADVISOR (COBURN) IN MARCH IF NO EXTENSION IS FORMALLY APPROVED BEFORE THAT TIME.

2. WE HAVE INFORMAL INDICATIONS FROM THE GOVERNMENT OF TRINIDAD AND TOBAGO (GOTT) THAT IT WILL WISH TO CONTINUE UTILIZING IRS ASSISTANCE IN TAX REFORM UNTIL THE END OF SEPTEMBER 1976. HOWEVER, GOTT, WITH ITS OWN INTERNAL BUREAUCRATIC DELAYS MAY NOT BE SUFFICIENTLY AWARE THAT IRS WILL NOT CONTINUE TO EXPEND FUNDS BEYOND THE POINT WHEN THE PREVIOUSLY NEGOTIATED SUM IS EXHAUSTED IN VIEW OF THE ABSENCE OF ANY LEGAL REIMBURSEMENT ARRANGEMENT BETWEEN OUR TWO GOVERNMENTS BEYOND THAT TOTAL. GOTT TENENCY WILL BE TO ASSUME THAT PROJECT CAN CONTINUE INFORMALLY UNTIL FORMAL AGREEMENTS REACHED TO COVER PAYMENT ON RETROACTIVE BASIS FOR ANY INTERVENING GAP.

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PAGE 02 PORT O 00511 271315Z

3. IF EMBASSY'S UNDERSTANDING IS CORRECT THAT IRS WILL

INDEED REQUIRE ADVANCE REIMBURSEMENT AGREEMENT IN ORDER
TO CONTINUE PRESENCE OF ADVISOR HERE BEYOND NEXT FEW
WEEKS, BELIEVE WE SHOULD FORMALLY SO STATE TO THE GOTT
IN ORDER TO STIMULATE REASONABLY PROMPT ACTION ON AN
EXTENSION AGREEMENT. IT WOULD BE HELPFUL, THEREFORE,
IF DEPARTMENT COULD PROVIDE APPROPRIATE LANGUAGE OR
GUIDANCE TO BE INCORPORATED INTO A DIPLOMATIC NOTE ALONG
THESE LINES WHICH WOULD MEET IRS REQUIREMENTS.

4. IF, HEREAFTER WE RECEIVE FIRM INDICATION THAT GOTT
WILL AGREE TO FURTHER FUNDING, WE WOULD URGE THAT RESIDENT
IRS ADVISOR NOT BE PRECIPITOUSLY WITHDRAWN WHILE FINAL
LEGAL DOCUMENTS RECEIVING APPROVAL. SUCH WITHDRAWAL
WOULD NOT ONLY CREATE HIATUS IN PROGRAM AND NECESSITY
TO BREAK IN NEW ADVISOR, BUT WOULD INCUR UNNECESSARY HEAVY
MOVING COSTS WHICH PERHAPS CAN BE AVOIDED.

FAY

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